



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: **Gilbert Brewer** Date Reviewed: **10/16/01**

Ancillary Document being reviewed (provide number and title): **Audit Directive 8144.1 Printing plates - ETB's 417 and 456**

Date last Issued: **February 10, 1984**

This document is being reviewed in conjunction with (provide WAC number and title): **WAC 458-20-144 Printing industry**

Purpose of the document: **To explain that the Department will accept and/or use fifteen percent of the total cost of printing plates and similar items purchased by printers as the taxable value for use tax purposes. It explains that a figure less than fifteen percent will be accepted if the printer can factually support a lower figure.**

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**This information should be retained until this issue can be addressed in a revised Rule 144.**

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**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments

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